



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY**Utility Address:** P.O. BOX 8
MINONG, WI 54859**When was utility organized?** 12/31/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DARLENE BARTH**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR RANDALL J PACHAL**Title:** CPA**Office Address:** ANDERSON, HAGER & MOE S.C.15766 WINDMILL SQUARE
P.O. BOX 231
HAYWARD, WI 54843**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** cpaahm@win.bright.net

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR RANDALL J PACHAL**Title:** CPA**Office Address:** ANDERSON, HAGER & MOE S.C.15766 WINDMILL SQUARE
P.O. BOX 231
HAYWARD, WI 54843**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** cpaahm@win.bright.net**Date of most recent audit report:** 2/1/1999**Period covered by most recent audit:** 1/1/98 to 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CALVIN DENNINGER**Title:** PRESIDENT**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name: MR TIMOTHY POWERS**Title:** DIRECTOR OF PUBLIC SERVICES-UTILITIES**Office Address:**P.O. BOX 8
MINONG, WI 54859**Telephone:** (715) 466 - 2322**Fax Number:** (715) 466 - 4752**E-mail Address:**

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:MR MICHEAL BOBIN
MR ROBERT BROWN
MR STEVEN BROWN
MR JAMES SMITH
MR DAVID WILCOX

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	90,843	87,524	1
Operating Expenses:			
Operation and Maintenance Expense (401)	37,406	58,685	2
Depreciation Expense (403)	17,368	16,326	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,423	16,686	5
Total Operating Expenses	71,197	91,697	
Net Operating Income	19,646	(4,173)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,646	(4,173)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	983	284	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	983	284	
Total Income	20,629	(3,889)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,629	(3,889)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	426	123	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	426	123	
Net Income	20,203	(4,012)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(4,346)	(334)	19
Balance Transferred from Income (433)	20,203	(4,012)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	15,857	(4,346)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	983	4
Total (Acct. 419):	983	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	90,843	0	0	0	90,843	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	90,843	0	0	0	90,843	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	901,306	896,511	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	198,341	180,854	2
Net Utility Plant	702,965	715,657	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	42,703	16,348	7
Total Other Property and Investments	42,703	16,348	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,338	5,882	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	4,454	0	10
Customer Accounts Receivable (142)	14,286	15,528	11
Other Accounts Receivable (143)	726	1,421	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,811	1,885	14
Materials and Supplies (150)	5,508	4,269	15
Prepayments (165)	364	372	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	37,487	29,357	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	783,155	761,362	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	251,379	251,379	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	15,857	(4,346)	23
Total Proprietary Capital	267,236	247,033	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	717	739	28
Payables to Municipality (233)	1,098	1,014	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,308	15,662	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,123	17,415	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	498,796	496,914	38
Total Liabilities and Other Credits	783,155	761,362	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	898,806	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	2,500				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	901,306	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	198,341	0	0	0	9
Total Accumulated Provision	198,341	0	0	0	
Net Utility Plant	702,965	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	180,854				180,854	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,368				17,368	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	469				469	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,837	0	0	0	17,837	13
Debits during year						14
Book cost of plant retired	350				350	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	350	0	0	0	350	19
Balance End of Year	198,341	0	0	0	198,341	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,508	4,269	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,508	4,269	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	251,379	1
Changes during year (explain):		
NONE		2
Balance end of year	251,379	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/31/1998	12/31/1999	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NONE	12/31/1998	12/31/1999	0.00%	0	1
Total for Account 224				<u>0</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,662	1
Accruals:		
Charged water department expense	16,423	2
Charged electric department expense		3
Charged sewer department expense	226	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,649	
Taxes paid during year:		
County, state and local taxes	15,662	6
Social Security taxes	1,341	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	17,003	
Balance end of year	15,308	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
OTHER LONG-TERM DEBT	0	426	426	0	3
Subtotal	0	426	426	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	426	426	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	496,914	0	0	0	0	496,914	1
Add credits during year:							
For Services	1,882					1,882	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	498,796	0	0	0	0	498,796	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REPLACEMENT RESERVE	42,703	3
Total (Acct. 125):	42,703	
Notes Receivable (141):		
NOTE RECEIVABLE	4,454	4
Total (Acct. 141):	4,454	
Customer Accounts Receivable (142):		
Water	14,286	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,286	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	726	11
Total (Acct. 143):	726	
Receivables from Municipality (145):		
SEWER UTILITY 1265, VILLAGE OF MINONG-546	1,811	12
Total (Acct. 145):	1,811	
Prepayments (165):		
INSURANCE	364	13
Total (Acct. 165):	364	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE OF MINONG-1093; SEWER UTILITY-5	1,098	16
Total (Acct. 233):	1,098	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	897,658	0	0	0	897,658	1
Materials and Supplies	4,888	0	0	0	4,888	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	189,597	0	0	0	189,597	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	497,855	0	0	0	497,855	6
Other (specify):					0	7
Average Net Rate Base	215,094	0	0	0	215,094	
Net Operating Income	19,646	0	0	0	19,646	8
Net Operating Income as a percent of						
Average Net Rate Base	9.13%	N/A	N/A	N/A	9.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	251,379	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,755	3
Other (Specify):		4
Total Average Proprietary Capital	257,134	
Net Income		
Net Income	20,203	5
Percent Return on Proprietary Capital	7.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 6/17/99 ele:

- 1) kwh should be 16,980
- 2) expense decrease: water tower was painted in 1997
- 3) remainder expense will be reported in a/c 408 in 1999

June 4, 1999

Ms. Darlene Barth, Clerk Treasurer
Village of Minong Water Utility
P.O. Box 8
Minong, WI 54859-0008

1998 Analytical Review DWCCA-3760-ELE

Dear Ms. Barth:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted 16 kwh reported for pumping on the source of supply, pumping and purchased water statistics schedule. If the amount reported for power purchased for pumping in account 620, Water Operation and Maintenance Expenses schedule is divided by 6 cents, the average cost of power per kwh, the result is 35,383 kwh. Please explain why only 16 kwh is reported.
2. During our review, we noted the total for plant operation and maintenance expenses on the Water Operation and Maintenance Expenses schedule decreased \$19,628 from 1997. Please furnish an explanation for this decrease.
3. During our review, we noted that remainder assessment is indicated as "none" on the Taxes, Account 408 - Water schedule. The PSC remainder assessment is a tax and should be reported in Account 408. You may have reported it as a miscellaneous general expense. In the future, please report the PSC remainder assessment as a tax.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		87,423	1
Total Sales of Water		87,423	
Other Operating Revenues			
Forfeited Discounts (470)		362	2
Other Water Revenues (474)		3,058	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		3,420	
Total Operating Revenues		90,843	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		19,139	5
General Operating Expenses (680-690)		18,267	6
Total Operation and Maintenance Expenses		37,406	
Other Operating Expenses			
Depreciation Expense (403)		17,368	7
Amortization Expense (404)		0	8
Taxes (408)		16,423	9
Total Other Operating Expenses		33,791	
Total Operating Expenses		71,197	
NET OPERATING INCOME		19,646	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	5	674	1,399	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	5	674	1,399	
Metered Sales to General Customers (461)				
Residential	194	9,058	33,338	4
Commercial	66	7,603	19,776	5
Industrial	1	83	434	6
Total Metered Sales to General Customers (461)	261	16,744	53,548	
Private Fire Protection Service (462)			0	7
Public Fire Protection Service (463)	1		31,123	8
Other Sales to Public Authorities (464)	6	202	1,353	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	273	17,620	87,423	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	31,123	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	31,123	
Forfeited Discounts (470):		
Customer late payment charges	362	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	362	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	527	7
Other (specify):		
WATER USAGE-2,194; METER RENTALS-76; RECONNECTS-155; MISCELLANEOUS-106	2,531	8
Total Other Water Revenues (474)	3,058	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,122	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,123	3
Chemicals (630)		4
Supplies and Expenses (640)	6,962	5
Repairs of Water Plant (650)	455	6
Transportation Expenses (660)	477	7
Total Plant Operation and Maintenance Expenses	19,139	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,240	8
Office Supplies and Expenses (681)	485	9
Outside Services Employed (682)	2,435	10
Insurance Expense (684)	1,101	11
Employees Pensions and Benefits (686)	4,321	12
Regulatory Commission Expenses (688)	111	13
Miscellaneous General Expenses (689)	508	14
Uncollectible Accounts (690)	66	15
Total General Operating Expenses	18,267	
Total Operation and Maintenance Expenses	37,406	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,308	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		226	2
Net property tax equivalent		15,082	
Social Security		1,341	3
PSC Remainder Assessment		0	4
Other (specify): NONE			5
Total tax expense		16,423	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184428				3
County tax rate	mills		6.328478				4
Local tax rate	mills		6.235252				5
School tax rate	mills		11.723149				6
Voc. school tax rate	mills		1.381179				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.852486				10
Less: state credit	mills		1.978000				11
Net tax rate	mills		23.874486				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.235252				14
Combined School Tax Rate	mills		13.104328				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.339580				17
Total Tax Rate	mills		25.852486				18
Ratio of Local and School Tax to Total	dec.		0.748074				19
Total tax net of state credit	mills		23.874486				20
Net Local and School Tax Rate	mills		17.859889				21
Utility Plant, Jan. 1	\$	896,512	896,512				22
Materials & Supplies	\$	4,269	4,269				23
Subtotal	\$	900,781	900,781				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	900,781	900,781				26
Assessment Ratio	dec.		0.951500				27
Assessed Value	\$	857,093	857,093				28
Net Local & School Rate	mills		17.859889				29
Tax Equiv. Computed for Current Year	\$	15,308	15,308				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,308					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	66,044		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	66,044	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,214		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,587		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,037		20
Total Pumping Plant	98,838	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,717		23
Total Water Treatment Plant	3,717	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,566		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			66,044	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	66,044	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			25,214	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			69,587	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,037	20
Total Pumping Plant	0	0	98,838	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,717	23
Total Water Treatment Plant	0	0	3,717	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,566	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	35,389		26
Transmission and Distribution Mains (343)	539,473		27
Fire Mains (344)	0		28
Services (345)	65,077	1,882	29
Meters (346)	26,578	763	30
Hydrants (348)	46,857		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	719,940	2,645	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,034		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,000		37
Other General Equipment (379)	438		38
Other Tangible Property (390)	0		39
Total General Plant	7,472	0	
Total utility plant in service directly assignable	896,511	2,645	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	896,511	2,645	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			35,389	26
Transmission and Distribution Mains (343)			539,473	27
Fire Mains (344)			0	28
Services (345)			66,959	29
Meters (346)	350		26,991	30
Hydrants (348)			46,857	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	350	0	722,235	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,034	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			6,000	37
Other General Equipment (379)			438	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	7,472	
Total utility plant in service directly assignable	350	0	898,806	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	350	0	898,806	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,122	2,122	1
February			1,835	1,835	2
March			2,036	2,036	3
April			1,754	1,754	4
May			2,087	2,087	5
June			1,855	1,855	6
July			2,217	2,217	7
August			1,896	1,896	8
September			1,759	1,759	9
October			1,515	1,515	10
November			1,393	1,393	11
December			1,507	1,507	12
Total for year	0	0	21,976	21,976	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				152	14
Other utility use explanation:					15
SEWER FLUSHING, ICE RINK					
Water pumped into distribution system				21,424	16
Less: Water sold				17,620	17
Losses and unaccounted for				3,804	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				120	21
Date of maximum: 6/23/1998					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 12/11/1998					25
Total KWH used for pumping for the year				16,980	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#2	LAYNE NW	100	20	640,800	Yes	1
#1	LAYNE NW	99	20	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		10
Year Installed	1971	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BROWN-MPLS		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1971		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	216		10
Total capacity in gallons	165		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1880		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	987	0	0	0	987
A	D	6.000	38,010	0	0	0	38,010
P	D	6.000	1,100	0	0	0	1,100
A	D	8.000	440	0	0	0	440
M	D	8.000	18	0	0	0	18
P	D	8.000	100	0	0	0	100
P	D	10.000	9,154	0	0	0	9,154
Total Within Municipality			49,809	0	0	0	49,809
Total Utility			49,809	0	0	0	49,809

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	270	1	0	0	271	36	1
M	1.000	16	0	0	0	16	1	2
M	1.250	3	0	0	0	3	0	3
M	1.500	3	0	0	(1)	2	0	4
M	2.000	17	1	0	1	19	2	5
M	4.000	1	0	0	0	1	0	6
Total Utility		310	2	0	0	312	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	245	12	7	2	252	26	1
1.000	15	0	0	0	15	1	2
1.250	1	0	0	0	1	0	3
1.500	8	0	0	1	9	1	4
2.000	13	1	0	1	15	2	5
Total:	282	13	7	4	292	30	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	194	33	0	2	0	23	252	1
1.000	0	13	0	2	0	0	15	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	0	0	0	1	9	4
2.000	0	11	1	2	0	1	15	5
Total:	194	66	1	6	0	25	292	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	88				88	2
Total Fire Hydrants	88	0	0	0	88	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	124
Number of distribution valves operated during year:	41

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Decrease due to water tower painting in 1997, but not 1998.

Taxes (Acct. 408 - Water) (Page W-06)

REMAINDER ASSESSMENT = NONE

Water Utility Plant in Service (Page W-08)

METERS - PURCHASED 13 NEW METERS

SERVICES - TWO NEW SERVICES WERE ADDED

Pumping and Purchased Water Statistics (Page W-10)

kwh revised from 16 to 16,980 per review response. 6/17/99 ele

Water Services (Page W-16)

ADDITIONS WILL BE FINANCED BY THE UTILITY CUSTOMERS

Meters (Page W-17)

CORRECT ADDITION ERROR FROM 1997 REPORT
